

## Appendix B – Enhancements to Physical Fitness-Wellness Reimbursable Expenses

In support of the Board of Supervisors initiative to be the healthiest county in California by the year 2020, the County provides all County employees with a wellness allowance to use towards a variety of options which promote physical activity, wellness and work-life balance. The goal of the Wellness allowance is to provide County employees as many options and as much flexibility as possible to find a physical activity which promotes aerobic exercise, flexibility, and/or strength training.

The following chart provides an outline of recently updated enhancements to eligible reimbursable expenses allowed under the Physical Fitness/Wellness benefit allowance. Enhancements are highlighted in blue and apply to the entire fiscal year, effective from 7/1/2013.

In support of the County's Strategic Plan to invest in the local economy and to promote "LIVE-WORK-PLAY SONOMA," County employees have access to a wide variety of activities, services, equipment and products within Sonoma County, and/or their county of residence. Expenditures outside of Sonoma County and Internet expenditures are not eligible for reimbursement unless not available within Sonoma County or county of residence.

All physical fitness and wellness expenditures must be supported by a Wellness Relevancy statement which outlines how the activity, product or equipment supports your wellness and fitness goals. See page 7 for a list of specific exclusions.

All Computer Hardware, Mobile Devices and all Physical Fitness/Wellness expenditures exceeding \$500 require verification/approval by the Department Head or designated Senior Manager.

Employees who have questions about a particular physical fitness/wellness expense can submit a request to the Human Resources-Benefits Unit at [staffdev@sonoma-county.org](mailto:staffdev@sonoma-county.org) <mailto:staffdev@sonoma-county.org>.

A complete list of eligible physical fitness activities and wellness options is included on page 7 of the following chart. You can access other physical fitness and wellness ideas on the "Healthy Habits" webpage via the County Intranet site. You can also go to Kaiser Permanente "[Find Your Thing](https://healthy.kaiserpermanente.org/health/care/) <https://healthy.kaiserpermanente.org/health/care/!ut/p/a0/FclREoIgFEDRrdgCmCcmiP2ZYxuomYK\_N0TCJA8HqfWXn\_dcMPAAQ\_gNM5aQCJd\_a-uouHx6hUJu2-AOBsx7vTrM1oO-BHpWOn1ydfOB5n2uGeeIoCkxi9a73TCXYBcHuu\_5NDZ9w8TUCcb5xJkStWRDp9rz2NZKSg5rjOoYh8MPehlzeg!!/>" which promotes aerobic exercise, flexibility, and strength training.

If you cannot access the County Intranet site, go to <http://healthyhabits.sonoma-county.org/> <http://healthyhabits.sonoma-county.org/>

Current Eligible Reimbursable Expenses	Examples	Focus	Eligible For Reimbursement	Taxable Benefit	Enhancement	Rationale
Health Club memberships*	Offsite Health Clubs	Physical activity, flexibility, strength training	Yes	Taxable	Locations within Sonoma County or county of residence only.	Maintain as eligible reimbursable Expense.
	Onsite Exercise/Fitness Facility (Sheriff, Water Agency)		Yes	Non-taxable		Promotes live, work and play in Sonoma County, or

Current Eligible Reimbursable Expenses	Examples	Focus	Eligible For Reimbursement	Taxable Benefit	Enhancement	Rationale
						county of residence.
Fitness classes*	Physical fitness/exercise classes at SRJC, City of SR, certified trainers  Yoga, Pilates, Zumba, Boot Camp, T'ai Chi	Education, flexibility, strength  Individual or Group classes , or a series of flexibility and strength training exercises	Yes	Taxable	Locations within Sonoma County or county of residence only.  Travel, lodging, and food are not reimbursable under Wellness.	Maintain as eligible reimbursable expense.  Promotes live, work and play in Sonoma County, or county of residence.
General Health and Wellness Promotion and Education*	Stress reduction programs, work-life balance, wellness workshops, conferences, on-line training.	Classes with a primary focus of improving health and wellness through education	Yes	Taxable	Expand options to include other stress reduction modalities, and therapies, such as meditation, massage acupuncture.  Locations within Sonoma County or county of residence only.	Consistent with best practices, in area of stress reduction and relaxation  Promotes live, work and play in Sonoma County, or county of residence.
Smoking Cessation*	Smoking cessation programs; patches not	Smoking cessation	Yes	Taxable	Continue as reimbursable expense to support County	

Current Eligible Reimbursable Expenses	Examples	Focus	Eligible For Reimbursement	Taxable Benefit	Enhancement	Rationale
	covered by health plan				wellness initiatives.  Locations within Sonoma County or county of residence only.	
Weight Reduction Programs*	Nutrition Classes, Healthy eating and cooking classes to support health related goals, weigh loss coaching, Exercise, Diet Management and stress reduction programs. Weight Watchers, Jenny Craig.  Excludes food or food supplements, medications, and residential weight loss programs. Food preparation equipment.		Yes.          Not reimbursable	Taxable	Maintain as eligible Wellness reimbursable expense to support County wellness initiatives.  Locations within Sonoma County or county of residence only.   Continue current exclusions.	Difficult to manage, more appropriate use of Flexible Spending (FSA) and Health Reimbursement account (HRA).
County Parks Pass	Reimburse annual costs for individual park	To promote physical exercise	Yes	Taxable	Expand to include State and Federal	Enhance promotion of outdoor

Current Eligible Reimbursable Expenses	Examples	Focus	Eligible For Reimbursement	Taxable Benefit	Enhancement	Rationale
	pass	through outdoor activities			Park passes.  Travel, lodging, and food are not reimbursable under Wellness.	physical activity and utilization of all public park systems

“New” Eligible Reimbursable Expenses	Examples	Fitness/Wellness Focus	Eligible For Reimbursement	Taxable Benefit	Enhancement	Rationale
Recreation classes/ Sports lessons*	Tennis, Golf, Karate, Ice Skating, Dance classes	Skill Building, increase participation in physical activities within Sonoma County or county of residence.  Individual or group lessons with a primary focus aimed at gaining skills or improving technique in a sport or recreational activity which often is competitive.	Yes	Taxable	Allow year-round recreational and sports lessons as eligible reimbursable expense.  Within Sonoma County or county of residence only.  Travel, lodging, and food are not reimbursable under Wellness.	To incent, encourage and improve physical activity  Supports sporting activities that can be engaged regularly throughout the year to promote on-going fitness and healthy goals.  Promotes live, work and play in Sonoma County, or county of

<b>“New” Eligible Reimbursable Expenses</b>	<b>Examples</b>	<b>Fitness/Wellness Focus</b>	<b>Eligible For Reimbursement</b>	<b>Taxable Benefit</b>	<b>Enhancement</b>	<b>Rationale</b>
						residence.
Personal Training*	Strength training, Pilates reformer training, Personal training	Personalize focus to improve form, modify impact to reduce sports injury, advice and coaching.	Yes	Taxable	Allow as reimbursable expense.  Within Sonoma County or county of residence.	Enhance physical fitness through proper body mechanics to avoid injury and develop strength.
Entry, registration, participation or league fees*	Softball or golf league, foot and bicycle race entry fees	Encourages participation in physical activity throughout the year.	Yes	Taxable	Allow as reimbursable expense.  Travel, lodging, and food are not reimbursable under Wellness.	To incent and support physical fitness activities and generally encourages regular practice of the activity.
Physical Fitness Products and Equipment *	Exercise videos, DVD’s, software, books, and periodicals.  Sporting and exercise equipment, athletic	Promotes physical fitness education and enhances safe participation.  Provides flexibility in support of individual athletic pursuits.  Equipment and gear directly related	Yes	Taxable	Allow exercise and physical fitness, videos, software and DVD’s, training books, health and fitness books and periodicals.  Allow reimbursement for limited	Promotes general fitness and supports safe participation in physical fitness activities.  Promotes

<b>“New” Eligible Reimbursable Expenses</b>	<b>Examples</b>	<b>Fitness/Wellness Focus</b>	<b>Eligible For Reimbursement</b>	<b>Taxable Benefit</b>	<b>Enhancement</b>	<b>Rationale</b>
	<p>safety and protective gear, running shoes, weights, gloves, exercise mats.</p> <p>Excludes clothing, fitness apparel and uniforms.</p>	to perform the physical activity and/or is necessary for safety purposes.			<p>athletic, recreational and safety equipment. Bicycles, running shoes, etc.</p> <p>Purchases within Sonoma County or county of residence. Exceptions may be made if product or equipment is not available within Sonoma County or county of residence.</p>	<p>multiple fitness activity options. Refer to “Find your Thing” **list from Kaiser website for reimbursable fitness options</p> <p>Promotes use of local vendors to promote business within Sonoma County.</p>

\*List of Physical Fitness activities

Aerobics	Feldenkrais	Jumping Rope	Rowing	Table Tennis
Archery	Fencing	Karate	Running	Tae Bo
Badminton	Field Hockey	Kayaking	Scuba Diving	Tae Kwon Do
Baseball	Free Weights	Kickball	Sled Hockey	Tai Chi
Basketball	Football	Kickboxing	Skiing	Tennis
Bowling	Golf	Lacrosse	Snorkeling	Track and Field
Broomball	Gymnastics	Paddleball	Soccer	Volleyball
Calisthenics	Handball	Paddle Boating	Softball	Walking
Canoeing	Hiking	Pilates	Speed Skating	Water Aerobics
Climbing	Horseback Riding	Qigong	Squash	Water Volleyball
Cycling	Ice Skating	Racquetball	Stair Climbing	Wrestling
Dancing	Judo	Rollerblading	Surfing	Yoga
Dodge Ball	Jujitsu	Roller Skating	Swimming	Zumba

\*From the “[Find Your Thing](https://healthy.kaiserpermanente.org/health/care/!ut/p/a0/FclREoIgFEDRrdgCmCcmiP2ZYxuomYK_N0TCJA8HqfWXn_dcMPAAQ_gNM5aQCJd_a-uouHx6hUJu2-AOBsx7vTrM1oO-BHpWOn1ydfOB5n2uGeeIoCkxi9a73TCXYBcHuu_5NDZ9w8TUCb5xJkStWRDp9rz2NZKSg5rjOoYh8MPehlzeg!!/>) <[https://healthy.kaiserpermanente.org/health/care/!ut/p/a0/FclREoIgFEDRrdgCmCcmiP2ZYxuomYK\\_N0TCJA8HqfWXn\\_dcMPAAQ\\_gNM5aQCJd\\_a-uouHx6hUJu2-AOBsx7vTrM1oO-BHpWOn1ydfOB5n2uGeeIoCkxi9a73TCXYBcHuu\\_5NDZ9w8TUCb5xJkStWRDp9rz2NZKSg5rjOoYh8MPehlzeg!!/>](https://healthy.kaiserpermanente.org/health/care/!ut/p/a0/FclREoIgFEDRrdgCmCcmiP2ZYxuomYK_N0TCJA8HqfWXn_dcMPAAQ_gNM5aQCJd_a-uouHx6hUJu2-AOBsx7vTrM1oO-BHpWOn1ydfOB5n2uGeeIoCkxi9a73TCXYBcHuu_5NDZ9w8TUCb5xJkStWRDp9rz2NZKSg5rjOoYh8MPehlzeg!!/>)” fitness activities on the Kaiser Permanente website

### Wellness/Physical Fitness Exclusions:

- ◆ Physical fitness or athletic clothing and apparel, including hats, and sunglasses.
- ◆ Martial arts supplies and equipment which are considered weapons or combative devices, such as knives, swords, nunchucks, batons.
- ◆ Computer hardware and mobile devices.
- ◆ Any expenditure related to hunting, fishing and camping and other outdoor activities not specifically outlined in the list of physical fitness activities. Outdoor activities which include physical fitness activity such as hiking boots used to promote physical activity in conjunction with hunting are acceptable.
- ◆ Lockers and locks
- ◆ Food, food and nutritional supplements, food preparation equipment.
- ◆ Service, maintenance agreements or repair costs for eligible equipment. Examples include bike repairs, tennis racket re-stringing, golf club shaft repairs.
- ◆ Residential dietary/weight loss programs
- ◆ Any expenditures related to motorized vehicles or equipment (i.e. golf carts, boats)
- ◆ Cost of animals, animal boarding, rental fees or expenses associated with storing or maintaining animals or physical fitness equipment used to participate in a fitness activity.
- ◆ Any equipment related to physical fitness activities involving animals, including saddles, tack, leashes, harnesses, lead ropes. This exclusion does not include safety equipment which may be necessary to participate in the physical fitness activity, such as boots, riding helmets, and gloves.